IN THE CLAIMS

Please amend the claims as follows:

Claim 1 (Original): Crosslinked (meth)acrylate-based resin particles having an average particle diameter of 1 to 10 μ m, comprising a copolymer obtained by copolymerization of monomer components comprising a monomer having a carboxyl group and at least one monomer selected from an acrylic ester and a methacrylic ester, wherein the surface of the resin particles is coated with a surfactant having a sulfonic acid group or a sulfonate group.

Claim 2 (Original): The resin particles according to claim 1, wherein the degree of neutralization of the carboxyl groups in the resin particles is 1 to 30%.

Claim 3 (Previously Presented): The resin particles according to claim 1, having a compression strength of 0.7 to 15 kgf/mm².

Claim 4 (Previously Presented): The resin particles according to claim 1, further coated on the surface with silicone-based polymer compound particles.

Claim 5 (Previously Presented): A process for producing the crosslinked (meth)acrylate-based resin particles of claim 1, which comprises copolymerizing monomer components comprising a monomer having a carboxyl group and at least one monomer selected from an acrylic ester and a methacrylic ester, using a surfactant having a sulfonic acid group or a sulfonate group as a dispersant.

Reply to Office Action of September 25, 2007

Claim 6 (New): The resin particles according to claim 1, wherein the surfactant is present in an amount of 0.01 to 50 parts by weight, based on 100 parts by weight of the resin particles.

Claim 7 (New): The resin particles according to claim 6, wherein the amount is 0.01 to 5 parts by weight, based on 100 parts by weight of the resin particles.

Claim 8 (New): The resin particles according to claim 4, wherein the silicone-based polymer compound particles are derived from a modified silicone having a cation group.

Claim 9 (New): The resin particles according to claim 8, wherein the cation group is a group represented by the following formula (II) or formula (III):

$$-(CH_2)_3$$
 N_{+}^{-1} N_{-}^{-1}

$$-(CH_2)_3$$
 O $-CH_2$ $-CH_2$ $-CH_2$ $-N_+$ OH R^2

(III)

wherein R¹ and R² independently represent a hydrogen atom, a C1 to C18 alkyl group or a C6 to C10 aryl group, and X² represents a counterion of the quaternary ammonium salt.

Reply to Office Action of September 25, 2007

Claim 10 (New): The resin particles according to claim 8, wherein the modified silicone having a cation group is a modified silicone having, via the cation group, a molecular chain of poly(N-acylalkylene imine) consisting of repeating units represented by the following formula (IV) in the end and/or a side chain of a molecular chain of an organopolysiloxane:

$$-\left(-CH_2\right)_n$$
 N $-\left(-CH_2\right)_n$ (IV)

wherein R³ represents a hydrogen atom, a C1 to C22 alkyl group, a C3 to C8 cycloalkyl group, a C7 to C10 aralkyl group or a C6 to C10 aryl group, and n is 2 or 3.

Claim 11 (New): The resin particles according to claim 10, wherein the weight ratio of the molecular chain of poly(N-acylalkylene imine) to the molecular chain of organopolysiloxane is 1/50 to 50/1.

Claim 12 (New): The resin particles according to claim 1, wherein the average particle diameter is 1.5 to 6 μ m.

Claim 13 (New): The resin particles according to claim 3, wherein the compression strength is 1 to 10 kgf/mm².

Claim 14 (New): The resin particles according to claim 1, wherein the surfactant is an acylated taurine, or a salt thereof, having the following formula (I):

$$R^{1}CONR^{2}CH_{2}CH_{2}SO_{3}M$$
 (I)

wherein R¹ represents an optionally substituted C5 to C30 alkyl or alkenyl group, R² represents a hydrogen atom or a methyl group, and M represents a hydrogen atom or a cation.

Claim 15 (New): The resin particles according to claim 14, wherein the taurine or salt thereof is sodium N-stearoyl-N-methyl taurate.

Claim 16 (New): A method comprising applying a cosmetic composition which comprises the resin particles according to claim 1 to the skin.

Claim 17 (New): The resin particles according to claim 1, wherein the proportion of the (meth)acrylate monomer is 30 to 98 by weight of the total monomer components.

Claim 18 (New): The resin particles according to claim 1, wherein the proportion of the monomer having a carboxyl group is 0.1 to 30 by weight of the total monomer components.